


State of South Carolina  
Department of Revenue  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

MEMORANDUM

TO: Clerk of Court or RMC

FROM: Fredia W. Cunningham   
Miscellaneous Tax Supervisor

SUBJECT: South Carolina Department of Revenue  
Deed Recording Fee Refund Procedures

DATE: February 1, 2007

This memorandum is to remind all counties that the Department of Revenue is governed by the SC Revenue Procedure #97-3 in responding to refund request for a Deed Recording Fee. All the requirements of this ruling must be met in order to process the refund request.

Enclosed is a copy of the ruling for your convenience. It is recommended that copies of this refund procedure be made available to taxpayers seeking a refund and/or posted at the office of the Clerk of Court or RMC.

RECEIVED  
FEB 5 2007

County Treasurer

## SC REVENUE PROCEDURE #97-3

SUBJECT: Deed Recording Fee  
Refund Procedures

EFFECTIVE DATE: December 1, 1996

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCES: S.C. Code Ann. Section 12-24-10 et. seq. (Supp. 1996)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1996)  
SC Revenue Procedure #94-1

SCOPE: A Revenue Procedure is a statement which provides information of a procedural nature. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Procedure or Revenue Ruling.

### NEW DEED RECORDING FEE Refund Procedures

Previously, the Department of Revenue established refund procedures for documentary tax stamps and meter impression remaining on hand after December 1, 1996, the effective date of the new deed recording fee. The following outlines the procedure for seeking a refund when a taxpayer believes he has overpaid the deed recording fee with respect to a particular deed.

The new deed recording fee requires that each deed have a notation placed upon it by the Clerk of Court or the Register of Mesne Conveyances ("RMC"). This notation must include the date the deed was filed, the fee collected, and any other information the county may require. The notation must state "Exempt" if the transaction falls within one of the exemptions provided under Code Section 12-24-40.

If a taxpayer seeks a refund of any fee paid, the following procedure must be followed:

1. The original deed and the original affidavit (if the requirement for the affidavit has not been waived by the clerk or register) must be presented to the Clerk of Court or RMC. The Clerk or RMC will verify that the notation on the deed is the notation placed on the deed by the Clerk or RMC. The Clerk or RMC will then sign a letter or form verifying that the notation is authentic and present this to the taxpayer.
2. The taxpayer should then forward the original deed, the original affidavit and the notation verification letter or form to the Department of Revenue. The taxpayer should also include a cover letter requesting the refund and containing all the information required by Code Section 12-60-470. (See the attached copy of Code Section 12-60-470.) All refund requests for deed recording fees should be mailed to:

SC Department of Revenue  
PDMS - Miscellaneous Tax Section  
P.O. Box 125  
Columbia, South Carolina 29214

All refund requests received without the notation verification letter or form will be sent back to the taxpayer with a letter stating that the notation must first be verified by the Clerk or RMC and that the refund request must contain the verification letter or form. Refunds will also not be issued unless the Department receives the original deed and the original affidavit (unless the requirement for the affidavit has been previously waived by the Clerk or RMC).

3. If a refund is due, the Department will refund the State portion to the taxpayer and issue an order to the Clerk or RMC to refund the taxpayer the county portion of the fee. The Clerk or RMC should not issue a refund for the county portion of the fee unless they have received a refund order from the Department of Revenue. The Department, prior to returning the original deed and other documentation to the taxpayer, will note on the deed the date of the refund and the amount of the refund issued/ordered.

4. If the Department determines a refund is not due, the Department will advise the taxpayer. The taxpayer may appeal this denial of the refund under the provisions of Code Sections 12-60-470 and 12-24-150.

It is recommended that copies of this refund procedure be made available to taxpayers seeking a refund and/or posted at the office of the Clerk of Court or RMC.

If you have any questions concerning the refund procedures, please contact the Miscellaneous Tax Section at (803) 898-5743.